

REMARKS

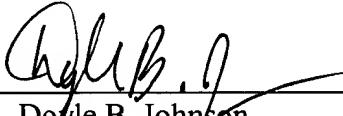
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Respectfully submitted,

REED SMITH LLP

Dated: March 23, 2004

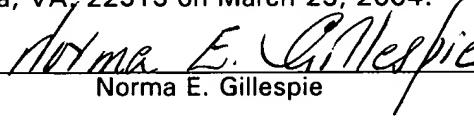
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March 23, 2004


Norma E. Gillespie